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October 16, 2007

By Fax and Mail

Hon. Gerard E. Lynch
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10005

***Re: Securities and Exchange Commission
against Morris Gad and Nathan Rosenblatt
07 CV 8385 (GEL)***

Dear Judge Lynch:

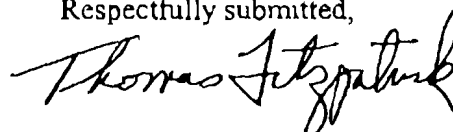
I represent defendant Nathan Rosenblatt in the above-referenced action that is pending before your Honor. The defendants' time to answer or move to dismiss expires tomorrow, October 17, 2007. Yesterday, October 15th, defendant Nathan Gad ("Gad") filed a motion to dismiss. Defendant Nathan Rosenblatt ("Rosenblatt") joins Mr. Gad's motion and will also file his own motion to dismiss.

The purpose of this letter is to request an extension of defendant Rosenblatt's time to file a motion to dismiss the complaint from October 17 to October 31, 2007. This is our first request for an extension of time.

The plaintiff has consented to this adjournment, subject to the Court's approval. The parties have also agreed that plaintiff's response to the motions of both Gad and Rosenblatt is due on November 14, 2007 and that the replies of both Gad and Rosenblatt are due on November 28, 2007..

Based on the above-referenced agreement of the parties as to a briefing schedule, it is respectfully requested that your Honor approve Mr. Rosenblatt's request for an extension and the agreed upon briefing schedule.

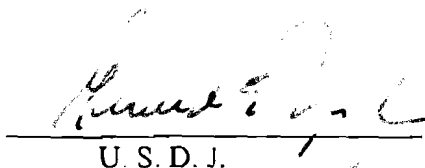
Respectfully submitted,



Thomas Fitzpatrick

TF/vp

✓ SO ORDERED:


U. S. D. J.

Copies to

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